



OFFICE OF AUDITOR OF STATE  
STATE OF IOWA

Mary Mosiman, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

July 23, 2015

Dear City Clerk:

Chapter 384.22 of the *Code of Iowa* requires the City Annual Financial Report (AFR) for the year ending June 30, 2015 to be filed with the Office of Auditor of State by **December 1, 2015**. Please note, Chapter 384.16 of the *Code of Iowa* requires certain information included in the AFR be used in preparing the fiscal year 2017 annual certified budget. Property taxes will not be levied for fiscal year 2017 if a city fails to comply with statutory budgeting requirements and **all state funds will be withheld** (Chapter 384.16(7) of the *Code of Iowa*) until the city complies with these statutory requirements.

The Excel spreadsheet for the AFR for the year ending June 30, 2015 is now available on the website for this Office, which is located at <http://auditor.iowa.gov>. **The AFR must be submitted in electronic format, using the Excel spreadsheet.** The spreadsheet, AFR2015.xls, and instructions for downloading the file are available under the City Annual Financial Report (AFR) tab on the website along with several other helpful questions, answers and resources. Instructions for completing the spreadsheet are documented on the first tab in the Excel file. If you have any questions or problems with the Excel spreadsheet, please contact David Teachout at 515-281-5550 or via email at [david.teachout@auditor.state.ia.us](mailto:david.teachout@auditor.state.ia.us). To submit the AFR, the Excel file must be uploaded.

In addition to filing the AFR electronically, please mail one completed and signed copy of the fiscal 2015 AFR publication/posted page (page 1 only) and the proof of publication, if applicable, to this Office on or before December 1, 2015 to:

**Office of Auditor of State  
Lucas State Office Building  
321 E. 12<sup>th</sup> Street, 2<sup>nd</sup> Floor  
Des Moines, IA 50319**

If the city's population is 200 or less, the report is to be posted in at least three places. Please be sure to indicate on the first page whether the report was published or posted. Also, if you were required to publish the report, please be sure to include the proof of publication (affidavit or newspaper clipping including the publication date) when you return the report to this Office. Chapter 618 of the *Code of Iowa* provides guidance regarding publication and posting notices. Section 618.17 states, "A publication required by law shall be printed in type no smaller than six point."

Your cooperation in completing this report is certainly appreciated. If you have any questions regarding completion of the report, please contact the Financial Audit Division within this Office at 515-281-5834.

Sincerely,

A handwritten signature in cursive script that reads "Mary Mosiman".  
Mary Mosiman, CPA

MM/gjp